

EXHIBIT D

Notice of Levy

DATE: 05-19-1999 DIS. ST: Michigan
REPLY TO: INTERNAL REVENUE SERVICE
GARY P. SNYDER 38-04082
GROUP 26
22300 HALL RD. - STE 102
CLINTON TWP, MI 48036

TELEPHONE NUMBER
OF IRS OFFICE: (810) 493-4540

NAME AND ADDRESS OF TAXPAYER:

WALTER J. LAWRENCE
23205 GRATIOT APT 188
EASTPOINTE, MI 48021-1341

TO: GENERAL MOTORS CORPORATION
NBD BANK TRUSTEE
P.O. BOX 330222
DETROIT, MI 48232-6222

IDENTIFYING NUMBER(S): 273-30-8004

LAWR

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/1980	21199.79		
1040	12/31/1981	38726.27	14107.64	35307.43
1040	12/31/1982	24736.99	25903.66	64629.93
1040	12/31/1983	62684.71	2570.63	27307.62
1040	12/31/1988	3733.44	12640.20	75324.91
1040	12/31/1989	3448.37	3320.84	7254.28
1040	12/31/1990	7109.23	4862.96	8311.33
1040	12/31/1991	5954.81	8133.12	15242.35
1040	12/31/1992	7808.55	1384.82	7339.63
1040	12/31/1993	6489.26	1874.66	9683.21
1040	12/31/1994	7515.38	1603.95	8093.21
			1919.63	9435.01
THIS LEVY WON'T ATTACH FUNDS IN IRAS, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT.			Total Amount Due	267928.91

We figured the interest and late payment penalty to 05-19-1999

Although we have told you to pay the amount you owe, it is still not paid. This is your copy of a notice of levy we have sent to collect this unpaid amount. We will send other levies if we don't get enough with this one.

Banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must hold your money for 21 calendar days before sending it to us. They must include the interest you earn during that time. Anyone else we send a levy to must turn over your money, property, credits, etc. that they have or are already obligated for) when they would have paid you.

If you decide to pay the amount you owe now, please bring a guaranteed payment (cash, cashier's check, certified check, money order) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

If we have erroneously levied your bank account, we may reimburse you for the fees your bank charged you for handling the levy. You must file a claim with the IRS on Form 8546 within one year after the fees are charged.

If you have any questions, or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time to call.